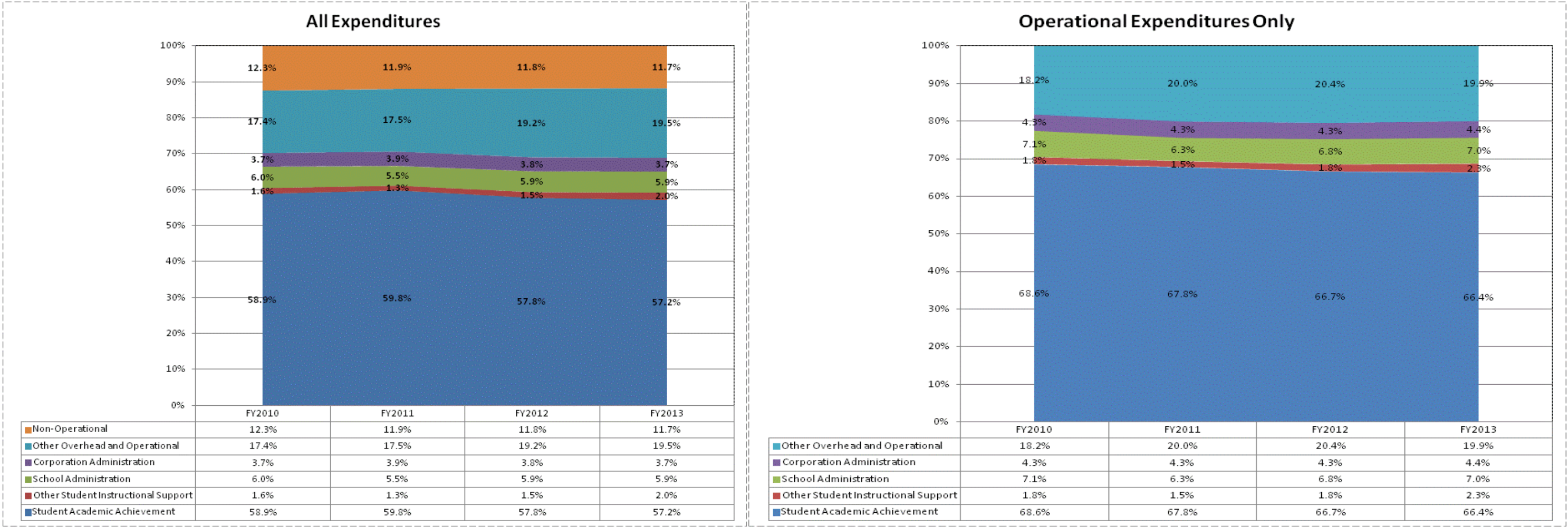


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rising Sun-Ohio Co Com (6080)

Rising Sun-Ohio Co Com (6080)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$5,013,256	65.2%	\$5,363,782	59.8%	\$5,067,085	57.8%	\$5,262,909	57.2%
Student Instructional Support	\$557,118	7.2%	\$650,572	7.2%	\$651,965	7.4%	\$727,346	7.9%
Overhead and Operational	\$1,757,234	22.9%	\$1,980,625	22.1%	\$2,012,937	23.0%	\$2,132,937	23.2%
Nonoperational	\$362,287	4.7%	\$981,620	10.9%	\$1,032,259	11.8%	\$1,073,429	11.7%
Grand Total	\$7,689,894		\$8,976,599		\$8,764,246		\$9,196,620	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	72.4%	67.0%	65.3%	65.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rising Sun-Ohio Co Com (6080)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$223,906	\$191,608	\$163,686	N/A	-27%	-15%
11100 Regular Programs; Elementary	\$1,987,158	\$2,451,592	\$2,449,054	\$2,459,630	24%	0%	0%
11300 Regular Programs; High School	\$680,175	\$979,831	\$836,250	\$837,343	23%	-15%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$128,548	\$222,004	\$241,218	N/A	88%	9%
11450 Vocational Education; Consumer and Homemaking	\$59,468	\$73,994	\$73,908	\$90,514	52%	22%	22%
11480 Vocational Education; Industrial Education A	\$60,851	\$81,150	\$62,136	\$60,385	-1%	-26%	-3%
11630 Regular Programs; Alternative Education Programs; High School	\$13,000	\$0	\$0	\$17,600	35%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$0	\$30,549	\$41,103	\$24,081	N/A	-21%	-41%
12210 Mental Disabilities; Mild Mental Disabilities	\$50,188	\$193,522	\$152,227	\$152,866	205%	-21%	0%
12310 Physical Impairment; Orthopedic Impairment	\$248,774	\$0	\$0	\$0	-100%	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$402,337	\$401,437	\$442,448	N/A	10%	10%
12510 Culturally Different; Communication Disorders	\$29,026	\$74,337	\$73,578	\$75,688	161%	2%	3%
12610 Learning Disability	\$75,242	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$0	\$7,907	\$20,931	\$37,457	N/A	374%	79%
14100 Summer School Programs; Elementary	\$14,635	\$51,732	\$21,456	\$16,986	16%	-67%	-21%
14300 Summer School Programs; High School	\$66,194	\$0	\$6,869	\$11,526	-83%	N/A	68%
16100 Remediation Testing	\$25,762	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$0	\$14,942	\$9,831	\$12,309	N/A	-18%	25%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$5,292	\$1,159	\$583	N/A	-89%	-50%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$174,003	\$143,942	\$72,713	\$72,929	-58%	-49%	0%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$201,424	\$259,794	\$125,233	\$244,631	21%	-6%	95%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$15,000	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$6,809	\$3,116	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,529	\$0	\$175	\$0	-100%	N/A	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$179	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$60,528	\$82,230	\$82,902	\$112,560	86%	37%	36%
22240 Library/Media Services; Educational Television	\$0	\$0	\$9	\$3	N/A	N/A	-68%
22250 Library/Media Services; Computer Assisted Instruction Services	\$81,333	\$26,341	\$21,309	\$132,577	63%	403%	> 500%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$102,938	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$11,411	\$1,502	\$24,211	N/A	112%	> 500%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$2,297	\$11,682	N/A	N/A	408%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$1,734	\$0	N/A	N/A	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$125,921	\$117,309	\$180,661	\$19,994	-84%	-83%	-89%
26497 2007 Account Code - Teachers Retirement Fund	\$182,495	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,247,632	\$5,363,782	\$5,067,085	\$5,262,909	24%	-2%	4%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$57,323	\$88,263	\$97,024	\$138,064	141%	56%	42%
21320 Health Services; Medical Services	\$27,303	\$37,856	\$38,085	\$42,527	56%	12%	12%
21340 Health Services; Nurse Services	\$312	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$358,922	\$524,452	\$516,856	\$546,754	52%	4%	6%
Student Instructional Support Total	\$443,859	\$650,572	\$651,965	\$727,346	64%	12%	12%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$13,362	\$14,252	\$10,946	\$13,401	0%	-6%	22%
23150 Board of Education; Legal Services	\$6,540	\$14,215	\$4,950	\$2,340	-64%	-84%	-53%
23160 Board of Education; Promotion Expenses	\$2,809	\$3,263	\$2,744	\$2,268	-19%	-31%	-17%
23190 Board of Education; Other Governing Body Services	\$12,322	\$14,352	\$16,484	\$19,330	57%	35%	17%
23210 Executive Administration; Office of The Superintendent	\$169,570	\$285,665	\$286,079	\$303,142	79%	6%	6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rising Sun-Ohio Co Com (6080)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23230 Executive Administration; Staff Relations and Negotiations	\$600	\$600	\$600	\$600	0%	0%	0%
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$491	\$1,362	N/A	N/A	177%
25750 Personnel Services; Health Services	\$1,343	\$747	\$1,007	\$230	-83%	-69%	-77%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$5,000	\$145	N/A	N/A	-97%
25890 Other Technology Services	\$0	\$0	\$2,216	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$688,721	\$752,917	\$700,030	\$718,596	4%	-5%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$625	\$50,997	\$62,293	\$66,134	> 500%	30%	6%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$88,790	\$129,762	\$131,922	\$132,442	49%	2%	0%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$418	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$51,677	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,546	\$23,062	\$45	\$818	-92%	-96%	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$3,643	\$0	\$0	\$0	-100%	N/A	N/A
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$53,450	\$93,088	\$63,018	N/A	18%	-32%
27100 Student Transportation; Vehicle Operation	\$185,727	\$223,088	\$221,163	\$221,017	19%	-1%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$130,136	\$135,382	\$178,418	\$187,546	44%	39%	5%
27400 Student Transportation; Purchase of School Buses	\$67,725	\$44,992	\$75,132	\$165,236	144%	267%	120%
27500 Student Transportation; Insurance on Buses	\$245	\$18,316	\$19,790	\$21,881	> 500%	19%	11%
27700 Student Transportation; Contracted Transportation Services	\$3,843	\$6,154	\$7,178	\$5,775	50%	-6%	-20%
27900 Student Transportation; Other Student Transportation Services	\$2,819	\$3,597	\$700	\$3,774	34%	5%	439%
31200 Food Services Operations; Food Preparation and Dispensing	\$152,372	\$205,812	\$192,661	\$203,881	34%	-1%	6%
Overhead and Operational Total	\$1,593,832	\$1,980,625	\$2,012,937	\$2,132,937	34%	8%	6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$200	N/A	N/A	N/A
33200 Community Recreation	\$19,469	\$21,860	\$14,767	\$13,545	-30%	-38%	-8%
33400 Athletic Coaches	\$20,803	\$47,276	\$107,911	\$128,637	> 500%	172%	19%
33990 Other Community Services; Other	\$921	\$317	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$65,857	\$2,250	\$2,423	\$2,095	-97%	-7%	-14%
45100 Building Acquisition, Construction and Improvements	\$179,829	\$180,393	\$208,378	\$231,986	29%	29%	11%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$15	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$63,571	\$57,624	\$31,780	\$32,565	-49%	-43%	2%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$324,094	\$350,585	\$363,665	N/A	12%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$329,906	\$303,415	\$290,335	N/A	-12%	-4%
60700 Nonprogramed Charges; Scholarships	\$6,450	\$17,900	\$13,000	\$10,400	61%	-42%	-20%
Nonoperational Total	\$356,914	\$981,620	\$1,032,259	\$1,073,429	201%	9%	4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$60,509	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$318,578	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$640,924	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,397	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$25,250	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,047,658	\$0	\$0	\$0	N/A	N/A	N/A